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Attorneys for Petitioner UNITED STATES OF AMERICA

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

| UNITED      | STATES  | OF   | AMERICA,    | ) | CIVIL NO. 07-00425 HG KSC       |
|-------------|---------|------|-------------|---|---------------------------------|
|             |         |      |             | ) |                                 |
|             |         |      | Petitioner, | ) | ORDER ADOPTING MAGISTRATE'S     |
|             |         |      |             | ) | REPORT AND RECOMMENDATION RE    |
|             | V.      |      |             | ) | CONTEMPT FILED JANUARY 23, 2008 |
|             |         |      |             | ) |                                 |
| STEVEN      | BOOTH S | SONG | STAD,       | ) |                                 |
|             |         |      |             | ) |                                 |
| Respondent. |         |      | Respondent. | ) |                                 |
|             |         |      |             | ) |                                 |

## ORDER ADOPTING MAGISTRATE'S REPORT AND RECOMMENDATION RE CONTEMPT FILED JANUARY 23, 2008 AS MODIFIED

This Court hereby adopts Magistrate's Report and Recommendation Re Contempt filed January 23, 2008.

FURTHER, IT IS HEREBY ORDERED that pursuant to 18

U.S.C. § 401, Respondent is to produce records and documents

related to Respondent's income for the years 2000 through 2006

responsive to the two summonses on or before noon on March 15,

2008 at the office of the Internal Revenue Service in Maui. If

the required records and documents are not produced on March 15,

2008, then Respondent shall be fined \$250.00 per day until the records are produced or an acceptable explanation is given as to why the records have not been produced.

The Internal Revenue Service may submit to this Court's Magistrate a declaration identifying all reasonable fees/costs related to this motion for reimbursement by Respondent.

DATED: March 4, 2008, Honolulu, Hawaii.



<u>/s/ Helen Gillmor</u>
Chief United States District Judge